



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: SAUK CITY ELECTRIC AND WATER DEPARTMENT

Principal Office: 726 WATER STREET  
SAUK CITY, WI 53583

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I VICKI BREUNIG of  
(Person responsible for accounts)

SAUK CITY ELECTRIC AND WATER DEPARTMENT, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2005
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINISTRATOR \_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** SAUK CITY ELECTRIC AND WATER DEPARTMENT

**Utility Address:** 726 WATER STREET  
SAUK CITY, WI 53583

**When was utility organized?** 12/1/1909

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** HERMAN MACK

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

726 WATER STREET  
SAUK CITY, WI 53583

**Telephone:** (608) 643 - 3932

**Fax Number:** (608) 643 - 2670

**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** MATT LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 249 - 8532

**E-mail Address:** mlavold@virchowkrause.com

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** JIM ANDERSON

**Title:** VILLAGE PRESIDENT

**Office Address:**

726 WATER STREET  
SAUK CITY, WI 53583

**Telephone:** (608) 643 - 3932

**Fax Number:** (608) 643 - 2670

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2387 EXT**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 2/9/2005**Period covered by most recent audit:** 1/1/2004 - 12/31/2004

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** VICKI BREUNIG**Title:** VILLAGE ADMINISTRATOR**Office Address:**726 WATER STREET  
SAUK CITY, WI 53583**Telephone:** (608) 643 - 3932**Fax Number:** (608) 643 - 2670**E-mail Address:** vicki@saukcity.net

---

**Name of utility commission/committee:** VILLAGE BOARD

---

---

**Names of members of utility commission/committee:**JAMES ANDERSON, PRESIDENT  
DENNIS BENDER  
ROBERT DEDERICH  
GREG NEUMAIER  
MICHAEL ROGERS  
WILLIAM STENDIG  
ROSE WHITE

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,640,624	2,599,751	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,123,261	1,992,222	<b>2</b>
Depreciation Expense (403)	237,682	222,332	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	130,413	128,161	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,491,356</b>	<b>2,342,715</b>	
<b>Net Operating Income</b>	<b>149,268</b>	<b>257,036</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>149,268</b>	<b>257,036</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	9,075	8,467	<b>10</b>
Miscellaneous Nonoperating Income (421)	163,433	22,480	<b>11</b>
<b>Total Other Income</b>	<b>172,508</b>	<b>30,947</b>	
<b>Total Income</b>	<b>321,776</b>	<b>287,983</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,229)	0	<b>12</b>
Other Income Deductions (426)	17,501	15,716	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>3,272</b>	<b>15,716</b>	
<b>Income Before Interest Charges</b>	<b>318,504</b>	<b>272,267</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	37,978	43,274	<b>14</b>
Amortization of Debt Discount and Expense (428)	783	783	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>38,761</b>	<b>44,057</b>	
<b>Net Income</b>	<b>279,743</b>	<b>228,210</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,525,666	2,711,258	<b>20</b>
Balance Transferred from Income (433)	279,743	228,210	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	617,748	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	28,964	31,550	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,776,445</b>	<b>3,525,666</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,640,624		2,640,624	1
<b>Total (Acct. 400):</b>	<b>2,640,624</b>	<b>0</b>	<b>2,640,624</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,123,261		2,123,261	2
<b>Total (Acct. 401-402):</b>	<b>2,123,261</b>	<b>0</b>	<b>2,123,261</b>	
<b>Depreciation Expense (403):</b>				
Derived	237,682		237,682	3
<b>Total (Acct. 403):</b>	<b>237,682</b>	<b>0</b>	<b>237,682</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	130,413		130,413	5
<b>Total (Acct. 408):</b>	<b>130,413</b>	<b>0</b>	<b>130,413</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>149,268</b>	<b>0</b>	<b>149,268</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	9,075	0	9,075 11
<b>Total (Acct. 419):</b>	<b>9,075</b>	<b>0</b>	<b>9,075</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		106,124	106,124 12
Contributed Plant - Electric		57,309	57,309 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>163,433</b>	<b>163,433</b>
<b>TOTAL OTHER INCOME:</b>	<b>9,075</b>	<b>163,433</b>	<b>172,508</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,229)		(14,229) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(14,229)</b>	<b>0</b>	<b>(14,229)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		9,465	9,465 17
Depreciation Expense on Contributed Plant - Electric		8,036	8,036 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>17,501</b>	<b>17,501</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,229)</b>	<b>17,501</b>	<b>3,272</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	37,978		37,978 20
<b>Total (Acct. 427):</b>	<b>37,978</b>	<b>0</b>	<b>37,978</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION	783		783 21
<b>Total (Acct. 428):</b>	<b>783</b>	<b>0</b>	<b>783</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>38,761</b>	<b>0</b>	<b>38,761</b>
<b>NET INCOME:</b>	<b>133,811</b>	<b>145,932</b>	<b>279,743</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,901,154	624,512	3,525,666 26
<b>Total (Acct. 216):</b>	<b>2,901,154</b>	<b>624,512</b>	<b>3,525,666</b>
<b>Balance Transferred from Income (433):</b>			
Derived	133,811	145,932	279,743 27
<b>Total (Acct. 433):</b>	<b>133,811</b>	<b>145,932</b>	<b>279,743</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
WAGES INCURRED FOR VILLAGE ACTIVITIES	28,964	0	28,964 31
<b>Total (Acct. 439)--Debit:</b>	<b>28,964</b>	<b>0</b>	<b>28,964</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,006,001</b>	<b>770,444</b>	<b>3,776,445</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	374,735	2,265,889	0	0	<b>2,640,624</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		30			<b>30</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>374,735</b>	<b>2,265,859</b>	<b>0</b>	<b>0</b>	<b>2,640,594</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	54,391		54,391	1
Electric operating expenses	159,563		159,563	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	10,243		10,243	8
Electric utility plant accounts	36,763		36,763	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>260,960</b>	<b>0</b>	<b>260,960</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.3	1
Electric	3.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,355,634	7,219,364	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,216,459	3,276,290	<b>2</b>
<b>Net Utility Plant</b>	<b>5,139,175</b>	<b>3,943,074</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	28,406	23,209	<b>6</b>
Special Funds (125)	125,016	590,352	<b>7</b>
<b>Total Other Property and Investments</b>	<b>153,422</b>	<b>613,561</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	561,138	159,837	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	223,992	187,999	<b>11</b>
Other Accounts Receivable (143)	18,604	1,608	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,132	15,567	<b>14</b>
Materials and Supplies (150)	91,885	75,031	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	1,143	967	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>900,894</b>	<b>441,009</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,857	2,640	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>1,857</b>	<b>2,640</b>	
<b>Total Assets and Other Debits</b>	<b>6,195,348</b>	<b>5,000,284</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	298,819	298,819	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	3,776,445	3,525,666	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,075,264</b>	<b>3,824,485</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	125,000	175,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	1,367,666	531,094	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,492,666</b>	<b>706,094</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	220,635	179,803	<b>28</b>
Payables to Municipality (233)	0	187,020	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	1,251	(1,955)	<b>31</b>
Interest Accrued (237)	19,526	16,618	<b>32</b>
Other Current and Accrued Liabilities (238)	58,939	35,963	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>300,351</b>	<b>417,449</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	4,382	5,768	<b>35</b>
Other Deferred Credits (253)	322,685	46,488	<b>36</b>
<b>Total Deferred Credits</b>	<b>327,067</b>	<b>52,256</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,195,348</b>	<b>5,000,284</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,624,991	0	0	3,594,373	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,379,954	0	0	3,893,948	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	833,936	0	0	247,796	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)					<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>4,213,890</b>	<b>0</b>	<b>0</b>	<b>4,141,744</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	885,629	0	0	2,019,543	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	205,567	0	0	105,720	<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,091,196</b>	<b>0</b>	<b>0</b>	<b>2,125,263</b>	
<b>Net Utility Plant</b>	<b>3,122,694</b>	<b>0</b>	<b>0</b>	<b>2,016,481</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,005,637	1,970,353			<b>2,975,990</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	79,280	158,402			<b>237,682</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,806				<b>4,806</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	432	1,633			<b>2,065</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustment for 2003 retirements	4,228	628			<b>4,856</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>88,746</b>	<b>160,663</b>	<b>0</b>	<b>0</b>	<b>249,409</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	16,027	19,616			<b>35,643</b>	<b>18</b>
Cost of removal		0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	192,727	91,857			<b>284,584</b>	<b>21</b>
Adjustment for 2003 retirements	0				<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>208,754</b>	<b>111,473</b>	<b>0</b>	<b>0</b>	<b>320,227</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>885,629</b>	<b>2,019,543</b>	<b>0</b>	<b>0</b>	<b>2,905,172</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	201,379	98,921			<b>300,300</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	9,465	8,036			<b>17,501</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustment for 2003 retirements	0	0			<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>9,465</b>	<b>8,036</b>	<b>0</b>	<b>0</b>	<b>17,501</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,049	609			<b>1,658</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjustment for 2003 retirements	4,228	628			<b>4,856</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>5,277</b>	<b>1,237</b>	<b>0</b>	<b>0</b>	<b>6,514</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>205,567</b>	<b>105,720</b>	<b>0</b>	<b>0</b>	<b>311,287</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	68,731	1
Other			85,601		85,601	0	2
<b>Total Electric Utility</b>					<b>85,601</b>	<b>68,731</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	85,601	68,731	1
Water utility	6,284	6,300	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>91,885</b>	<b>75,031</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 Mortgage Revenue Bonds	783	428	1,857	1
<b>Total</b>			<u><u>1,857</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	298,819	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>298,819</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.45%	125,000	<b>1</b>
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.45%	0	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>125,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
1999 GO NOTE	07/30/1999	07/30/2009	4.50%	148,848	<b>1</b>
2002 GO NOTE	04/18/2002	04/18/2012	3.90%	95,812	<b>2</b>
2004 GO NOTE	10/01/2004	10/01/2014	4.20%	931,006	<b>3</b>
1998 GO NOTE	05/15/1998	05/15/2008	4.75%	192,000	<b>4</b>
<b>Total for Account 224</b>				<b><u>1,367,666</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	(1,955)	1
<b>Accruals:</b>		
Charged water department expense	66,192	2
Charged electric department expense	64,221	3
Charged sewer department expense	1,255	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>131,668</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	106,032	6
Social Security taxes	18,670	7
PSC Remainder Assessment	3,060	8
<b>Other (explain):</b>		
Wisconsin gross receipts tax	700	9
<b>Total payments and other debits</b>	<b>128,462</b>	
<b>Balance end of year</b>	<b>1,251</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1977 MRB - Water	1,707	8,746	9,120	1,333	1
1992 MRB	65	918	983	0	2
<b>Subtotal</b>	<b>1,772</b>	<b>9,664</b>	<b>10,103</b>	<b>1,333</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
2002 GO NOTES	0			0	4
1999 GO NOTES	0			0	5
1998 GO NOTES	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1998 GO NOTES	7,350	10,320	11,760	5,910	7
1999 GO NOTES	6,555	4,690	8,325	2,920	8
2002 GO NOTES	941	4,130	4,244	827	9
2004 GO NOTES		9,174	638	8,536	10
<b>Subtotal</b>	<b>14,846</b>	<b>28,314</b>	<b>24,967</b>	<b>18,193</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,618</b>	<b>37,978</b>	<b>35,070</b>	<b>19,526</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ACCUMULATED LEAVE CASH ACCOUNT	28,406	2
<b>Total (Acct. 124):</b>	<b>28,406</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	28,000	3
RESERVE ACCOUNT	48,300	4
DEPRECIATION ACCOUNT	48,716	5
<b>Total (Acct. 125):</b>	<b>125,016</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	19,816	7
Electric	194,359	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
REFUSE RECEIVABLE	9,817	10
<b>Total (Acct. 142):</b>	<b>223,992</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
JOINT TRENCHING	2,651	13
OVERHEAD LINE UPGRADE	14,699	14
STREET LIGHT COSTS FOR SUBDIVISION	1,254	15
<b>Total (Acct. 143):</b>	<b>18,604</b>	
<b>Receivables from Municipality (145):</b>		
VILLAGE SHARE OF PUBLIC FIRE PROTECTION	4,132	16
<b>Total (Acct. 145):</b>	<b>4,132</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	270,355	21
PUBLIC BENEFITS	52,330	22
<b>Total (Acct. 253):</b>	<b>322,685</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,134,370	3,648,299	0	0	<b>6,782,669</b>	<b>1</b>
Materials and Supplies	6,292	77,166	0	0	<b>83,458</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	945,633	1,994,948	0	0	<b>2,940,581</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	91,545	43,632	0	0	<b>135,177</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,103,484</b>	<b>1,686,885</b>	<b>0</b>	<b>0</b>	<b>3,790,369</b>	
Net Operating Income	54,823	94,445	0	0	<b>149,268</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.61%</b>	<b>5.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.94%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	192,727	91,857	0	0	<b>284,584</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,636	4,593			<b>14,229</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>183,091</b>	<b>87,264</b>	<b>0</b>	<b>0</b>	<b>270,355</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

---

### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Sauk City Electric and Water Department  
Sauk City, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Sauk City Electric and Water Department, an enterprise fund of the Village of Sauk City as of December 31, 2004 and the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin  
February 9, 2005

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	361,181	365,017	1
<b>Total Sales of Water</b>	<b>361,181</b>	<b>365,017</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	648	739	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	5,652	3,000	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,254	3,674	6
<b>Total Other Operating Revenues</b>	<b>13,554</b>	<b>7,413</b>	
<b>Total Operating Revenues</b>	<b>374,735</b>	<b>372,430</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	147	863	7
Pumping Expenses (620-625)	41,098	34,669	8
Water Treatment Expenses (630-635)	4,702	3,552	9
Transmission and Distribution Expenses (640-655)	33,513	28,051	10
Customer Accounts Expenses (901-904)	19,924	15,580	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	75,056	44,189	13
<b>Total Operation and Maintenance Expenses</b>	<b>174,440</b>	<b>126,904</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	79,280	72,381	14
Amortization Expense (404-407)		0	15
Taxes (408)	66,192	66,078	16
<b>Total Other Operating Expenses</b>	<b>145,472</b>	<b>138,459</b>	
<b>Total Operating Expenses</b>	<b>319,912</b>	<b>265,363</b>	
<b>NET OPERATING INCOME</b>	<b>54,823</b>	<b>107,067</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,383	66,162	168,429	4
Commercial	146	34,927	56,348	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,529</b>	<b>101,089</b>	<b>224,777</b>	
Private Fire Protection Service (462)	10		4,117	7
Public Fire Protection Service (463)	1		124,732	8
Other Sales to Public Authorities (464)	17	2,238	7,555	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,557</b>	<b>103,327</b>	<b>361,181</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	124,732	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>124,732</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	648	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>648</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF WATER PROPERTY	5,652	8
<b>Total Rents from Water Property (472)</b>	<b>5,652</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,034	10
<b>Other (specify):</b>		
BULK WATER SALES AND MISCELLANEOUS REVENUES	4,220	11
<b>Total Other Water Revenues (474)</b>	<b>7,254</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	147	863	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>147</b>	<b>863</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	69	22	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	27,533	24,789	7
Operation Supplies and Expenses (623)	4,467	2,366	8
Maintenance of Pumping Plant (625)	9,029	7,492	9
<b>Total Pumping Expenses</b>	<b>41,098</b>	<b>34,669</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	44	0	10
Chemicals (631)	4,142	1,330	11
Operation Supplies and Expenses (632)		805	12
Maintenance of Water Treatment Plant (635)	516	1,417	13
<b>Total Water Treatment Expenses</b>	<b>4,702</b>	<b>3,552</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,545	4,715	14
Operation Supplies and Expenses (641)	910	1,711	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,085	1,153	16
Maintenance of Mains (651)	7,074	9,901	17
Maintenance of Services (652)	5,479	1,273	18
Maintenance of Meters (653)	4,672	6,825	19
Maintenance of Hydrants (654)	1,748	2,473	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>33,513</b>	<b>28,051</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,875	3,779	<b>22</b>
Accounting and Collecting Labor (902)	13,180	10,658	<b>23</b>
Supplies and Expenses (903)	2,869	1,143	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,924</b>	<b>15,580</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,741	9,428	<b>27</b>
Office Supplies and Expenses (921)	4,197	365	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	22,912	8,723	<b>30</b>
Property Insurance (924)	5,602	649	<b>31</b>
Injuries and Damages (925)		1,215	<b>32</b>
Employee Pensions and Benefits (926)	25,824	20,865	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	2,653	2,944	<b>35</b>
Transportation Expenses (933)	3,911	0	<b>36</b>
Maintenance of General Plant (935)	216	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>75,056</b>	<b>44,189</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>174,440</b>	<b>126,904</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		62,313	62,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,255	1,107	2
<b>Net property tax equivalent</b>		<b>61,058</b>	<b>61,206</b>	
Social Security		4,696	4,477	3
PSC Remainder Assessment		438	395	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>66,192</b>	<b>66,078</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.243261				3
County tax rate	mills		5.535633				4
Local tax rate	mills		7.472821				5
School tax rate	mills		10.873479				6
Voc. school tax rate	mills		1.596310				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.721504</b>				10
Less: state credit	mills		1.487625				11
<b>Net tax rate</b>	mills		<b>24.233879</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.472821</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.469789</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.942610</b>				17
<b>Total Tax Rate</b>	mills		<b>25.721504</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775328</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.233879</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.789212</b>				21
Utility Plant, Jan. 1	\$	3,624,991	3,624,991				22
Materials & Supplies	\$	6,300	6,300				23
<b>Subtotal</b>	\$	<b>3,631,291</b>	<b>3,631,291</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,631,291</b>	<b>3,631,291</b>				26
Assessment Ratio	dec.		0.822159				27
<b>Assessed Value</b>	\$	<b>2,985,499</b>	<b>2,985,499</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.789212</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>56,095</b>	<b>56,095</b>				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>62,313</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	488		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>488</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	30,100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	211,100		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>241,200</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,945		12
Structures and Improvements (321)	226,691		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	497,185		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,098		20
<b>Total Pumping Plant</b>	<b>732,919</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,891		23
<b>Total Water Treatment Plant</b>	<b>11,891</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			488	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	488	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			30,100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			211,100	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	241,200	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,945	12
Structures and Improvements (321)			226,691	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			497,185	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,098	20
<b>Total Pumping Plant</b>	0	0	732,919	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,891	23
<b>Total Water Treatment Plant</b>	0	0	11,891	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	32,262		25
Distribution Reservoirs and Standpipes (342)	392,712		26
Transmission and Distribution Mains (343)	890,725	42,383	27
Fire Mains (344)	0		28
Services (345)	213,629	17,265	29
Meters (346)	149,570	21,036	30
Hydrants (348)	144,610	4,563	31
Other Transmission and Distribution Plant (349)	1,649		32
<b>Total Transmission and Distribution Plant</b>	<b>1,825,280</b>	<b>85,247</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	38,093	33
Structures and Improvements (390)	0	368,592	34
Office Furniture and Equipment (391)	445		35
Computer Equipment (391.1)	28,617	2,379	36
Transportation Equipment (392)	34,383	8,225	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,380		39
Laboratory Equipment (395)	513		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,488	430	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	183		45
<b>Total General Plant</b>	<b>77,009</b>	<b>417,719</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,888,787</b>	<b>502,966</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,888,787</b>	<b>502,966</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			32,262	25
Distribution Reservoirs and Standpipes (342)			392,712	26
Transmission and Distribution Mains (343)	1,657	2,735	934,186	27
Fire Mains (344)			0	28
Services (345)	50	1,187	232,031	29
Meters (346)	4,320		166,286	30
Hydrants (348)		306	149,479	31
Other Transmission and Distribution Plant (349)			1,649	32
<b>Total Transmission and Distribution Plant</b>	<b>6,027</b>	<b>4,228</b>	<b>1,908,728</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			38,093	33
Structures and Improvements (390)			368,592	34
Office Furniture and Equipment (391)			445	35
Computer Equipment (391.1)			30,996	36
Transportation Equipment (392)	10,000		32,608	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			8,380	39
Laboratory Equipment (395)			513	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,918	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			183	45
<b>Total General Plant</b>	<b>10,000</b>	<b>0</b>	<b>484,728</b>	
<b>Total utility plant in service directly assignable</b>	<b>16,027</b>	<b>4,228</b>	<b>3,379,954</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>16,027</b>	<b>4,228</b>	<b>3,379,954</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	530,098	64,802	27
Fire Mains (344)	0		28
Services (345)	122,358	26,221	29
Meters (346)	0		30
Hydrants (348)	80,633	15,101	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>733,089</b>	<b>106,124</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>733,089</b>	<b>106,124</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>733,089</b>	<b>106,124</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	1,019	(2,735)	591,146 27
Fire Mains (344)			0 28
Services (345)	30	(1,187)	147,362 29
Meters (346)			0 30
Hydrants (348)		(306)	95,428 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,049</b>	<b>(4,228)</b>	<b>833,936</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,049</b>	<b>(4,228)</b>	<b>833,936</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,049</b>	<b>(4,228)</b>	<b>833,936</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,798	<b>10,798</b>	1
February			11,000	<b>11,000</b>	2
March			12,241	<b>12,241</b>	3
April			11,001	<b>11,001</b>	4
May			10,729	<b>10,729</b>	5
June			10,713	<b>10,713</b>	6
July			11,856	<b>11,856</b>	7
August			11,773	<b>11,773</b>	8
September			13,880	<b>13,880</b>	9
October			10,426	<b>10,426</b>	10
November			9,327	<b>9,327</b>	11
December			9,444	<b>9,444</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>133,188</b>	<b>133,188</b>	
Less: Water sold				103,327	13
Volume pumped but not sold				<b>29,861</b>	14
Volume sold as a percent of volume pumped				<b>78%</b>	15
Volume used for water production, water quality and system maintenance				2,500	16
Volume related to equipment/system malfunction				2,690	17
Non-utility volume NOT included in water sales				920	18
Total volume not sold but accounted for				<b>6,110</b>	19
Volume pumped but unaccounted for				<b>23,751</b>	20
Percent of water lost				<b>18%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				883	24
Date of maximum: 9/2/2004					25
Cause of maximum:					26
Flushing of mains.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				251	27
Date of minimum: 11/30/2004					28
Total KWH used for pumping for the year				256,840	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1100 BATES	BG 954	560	10	166	Yes	<b>1</b>
241 ASH	CN 884	280	10	186	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 BOOSTER	#2 BOOSTER	BG 954	<b>1</b>
Location	124 ASH	124 ASH	1314 BATES	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	CORNELL	CORNELL	LAYNE	<b>5</b>
Year Installed	1993	1993	1987	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	1,200	1,200	<b>8</b>
Pump Motor or				<b>9</b>
Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	<b>10</b>
Year Installed	1993	1993	1987	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	100	150	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	CN884	GENERATOR		<b>14</b>
Location	124 ASH	124 ASH		<b>15</b>
Purpose	P	S		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	LAYNE	???		<b>18</b>
Year Installed	1993	1993		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,200	1,000		<b>21</b>
Pump Motor or				<b>22</b>
Standby Engine Mfr	USEM	CUMMINGS		<b>23</b>
Year Installed	1993	1993		<b>24</b>
Type	ELECTRIC	NATURAL GAS		<b>25</b>
Horsepower	100	319		<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#2	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1976	1993		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	135	12		10
				11
Total capacity in gallons (actual)	300,000	300		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000	300.0000		20
				21
Is a corrosion control chemical used (yes, no)?	N	N		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,915	0	669	0	1,246
M	D	6.000	65,538	479	0	0	66,017
M	D	8.000	12,949	2,262	0	0	15,211
M	D	10.000	34,043	665	0	0	34,708
Total Within Municipality			114,445	3,406	669	0	117,182
Total Utility			114,445	3,406	669	0	117,182



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	883	0	0	0	883		1
L	0.750	146	0	2	0	144		2
M	1.000	136	17	0	0	153	15	3
M	1.250	4	0	0	0	4		4
M	1.500	21	0	0	0	21		5
M	2.000	27	0	0	0	27		6
<b>Total Utility</b>		<b>1,217</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>1,232</b>	<b>15</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,269	216	48	(7)	1,430	290	1
1.000	18	0	0	0	18	0	2
1.250	2	0	0	0	2	0	3
1.500	26	0	0	0	26	0	4
2.000	17	0	0	4	21	0	5
3.000	5	0	0	0	5	2	6
4.000	1	1	0	0	2	1	7
<b>Total:</b>	<b>1,338</b>	<b>217</b>	<b>48</b>	<b>(3)</b>	<b>1,504</b>	<b>293</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,145	96	0	5	0	184	1,430	1
1.000	0	14	0	2	0	2	18	2
1.250	0	2	0	0	0	0	2	3
1.500	1	24	0	1	0	0	26	4
2.000	0	13	0	7	0	1	21	5
3.000	0	3	0	0	0	2	5	6
4.000	0	0	0	1	0	1	2	7
<b>Total:</b>	<b>1,146</b>	<b>152</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>190</b>	<b>1,504</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	191	8			199	2
<b>Total Fire Hydrants</b>	<b>191</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>199</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	195
Number of distribution system valves end of year:	477
Number of distribution valves operated during year:	392

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 923 - The allocation factors were revised in 2004 for outside services.

---

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 390 - Addition for utility's share of the new public works building.

If Adjustments for any account are nonzero, please explain.

The adjustments are to allocate 2003 main, services and hydrant retirements between utility financed and contributed plant.

---

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustments are to allocate 2003 main, services and hydrant retirements between utility financed and contributed plant.

---

### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water main additions of \$64,802 were financed by developers and the remaining were financed by the utility.

---

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water service additions of \$26,221 were financed by developers and the remaining were financed by the utility.

---

### Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to reconcile number of meters to number of meters by customer class.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	2,253,993	2,216,125	<b>1</b>
<b>Total Sales of Electricity</b>	<b>2,253,993</b>	<b>2,216,125</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	5,820	5,512	<b>2</b>
Miscellaneous Service Revenues (451)	0	0	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	2,156	2,963	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	3,920	2,721	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>11,896</b>	<b>11,196</b>	
<b>Total Operating Revenues</b>	<b>2,265,889</b>	<b>2,227,321</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	1,646,014	1,569,605	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	95,243	112,665	<b>11</b>
Customer Accounts Expenses (901-904)	19,478	16,379	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	188,086	166,669	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,948,821</b>	<b>1,865,318</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	158,402	149,951	<b>15</b>
Amortization Expense (404-407)	0	0	<b>16</b>
Taxes (408)	64,221	62,083	<b>17</b>
<b>Total Other Expenses</b>	<b>222,623</b>	<b>212,034</b>	
<b>Total Operating Expenses</b>	<b>2,171,444</b>	<b>2,077,352</b>	
<b>NET OPERATING INCOME</b>	<b>94,445</b>	<b>149,969</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,820	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,820</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY	2,156	5
<b>Total Rent from Electric Property (454)</b>	<b>2,156</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS REVENUES	3,920	7
<b>Total Other Electric Revenues (456)</b>	<b>3,920</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		<b>1</b>
Fuel (501)	0		<b>2</b>
Operation Supplies and Expenses (502)	0		<b>3</b>
Steam from Other Sources (503)	0		<b>4</b>
Steam Transferred -- Credit (504)	0		<b>5</b>
Maintenance of Steam Production Plant (506)	0		<b>6</b>
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		<b>7</b>
Water for Power (531)	0		<b>8</b>
Operation Supplies and Expenses (532)	0		<b>9</b>
Maintenance of Hydraulic Production Plant (535)	0		<b>10</b>
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		<b>11</b>
Fuel (539)	0		<b>12</b>
Operation Supplies and Expenses (540)	0		<b>13</b>
Maintenance of Other Power Production Plant (543)	0		<b>14</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	1,646,014	1,569,605	<b>15</b>
Other Expenses (546)	0		<b>16</b>
<b>Total Other Power Supply Expenses</b>	<b>1,646,014</b>	<b>1,569,605</b>	
<b>Total Power Production Expenses</b>	<b>1,646,014</b>	<b>1,569,605</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		<b>17</b>
Operation Supplies and Expenses (551)	0		<b>18</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)	20,254	9,476	<b>20</b>
Line and Station Labor (561)		8,644	<b>21</b>
Line and Station Supplies and Expenses (562)	16,055	15,379	<b>22</b>
Street Lighting and Signal System Expenses (565)	142	1,818	<b>23</b>
Meter Expenses (566)	42	21	<b>24</b>
Customer Installations Expenses (567)	178	0	<b>25</b>
Miscellaneous Distribution Expenses (569)	14,199	14,660	<b>26</b>
Maintenance of Structures and Equipment (571)	472	0	<b>27</b>
Maintenance of Lines (572)	28,187	49,867	<b>28</b>
Maintenance of Line Transformers (573)	2,176	1,939	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	8,244	8,083	<b>30</b>
Maintenance of Meters (575)	5,159	2,170	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	135	608	<b>32</b>
<b>Total Distribution Expenses</b>	<b>95,243</b>	<b>112,665</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,869	3,852	<b>33</b>
Accounting and Collecting Labor (902)	13,164	11,384	<b>34</b>
Supplies and Expenses (903)	2,414	1,143	<b>35</b>
Uncollectible Accounts (904)	31	0	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>19,478</b>	<b>16,379</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	9,741	14,571	<b>38</b>
Office Supplies and Expenses (921)	8,417	8,114	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	41,857	31,386	<b>41</b>
Property Insurance (924)	421	1,373	<b>42</b>
Injuries and Damages (925)	9,000	11,220	<b>43</b>
Employee Pensions and Benefits (926)	93,873	75,730	<b>44</b>
Regulatory Commission Expenses (928)	0	0	<b>45</b>
Miscellaneous General Expenses (930)	18,681	5,263	<b>46</b>
Transportation Expenses (933)	4,338	18,972	<b>47</b>
Maintenance of General Plant (935)	1,758	40	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>188,086</b>	<b>166,669</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,948,821</b>	<b>1,865,318</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		46,925	47,183	<b>1</b>
Social Security		13,974	11,845	<b>2</b>
Wisconsin Gross Receipts Tax		700	556	<b>3</b>
PSC Remainder Assessment		2,622	2,499	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>64,221</b>	<b>62,083</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.243261				3
County tax rate	mills		5.535633				4
Local tax rate	mills		7.472821				5
School tax rate	mills		10.873479				6
Voc. school tax rate	mills		1.596310				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.721504</b>				10
Less: state credit	mills		1.487625				11
<b>Net tax rate</b>	mills		<b>24.233879</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.472821</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.469789</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.942610</b>				17
<b>Total Tax Rate</b>	mills		<b>25.721504</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.775328</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.233879</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.789212</b>				21
Utility Plant, Jan. 1	\$	<b>3,594,373</b>	3,594,373				22
Materials & Supplies	\$	<b>68,731</b>	68,731				23
<b>Subtotal</b>	\$	<b>3,663,104</b>	<b>3,663,104</b>				24
Less: Plant Outside Limits	\$	<b>625,427</b>	625,427				25
<b>Taxable Assets</b>	\$	<b>3,037,677</b>	<b>3,037,677</b>				26
Assessment Ratio	dec.		0.822159				27
<b>Assessed Value</b>	\$	<b>2,497,453</b>	<b>2,497,453</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.789212</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>46,925</b>	<b>46,925</b>				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>46,925</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	86		34
Structures and Improvements (361)	47,791		35
Station Equipment (362)	150,697		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	471,885	6,454	38
Overhead Conductors and Devices (365)	501,474	2,685	39
Underground Conduit (366)	43,856	6,279	40
Underground Conductors and Devices (367)	513,016	24,319	41
Line Transformers (368)	745,018	40,056	42
Services (369)	234,701	13,076	43
Meters (370)	171,000	7,903	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	138,003		47
<b>Total Distribution Plant</b>	<b>3,018,076</b>	<b>100,772</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	38,010	48
Structures and Improvements (390)	29,947	360,901	49
Office Furniture and Equipment (391)	13,481		50
Computer Equipment (391.1)	49,385	2,379	51
Transportation Equipment (392)	176,722	8,224	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	25,869		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			86 34
Structures and Improvements (361)			47,791 35
Station Equipment (362)			150,697 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	1,095	113	477,357 38
Overhead Conductors and Devices (365)		68	504,227 39
Underground Conduit (366)			50,135 40
Underground Conductors and Devices (367)	2,738	433	535,030 41
Line Transformers (368)	1,125		783,949 42
Services (369)	1,917	14	245,874 43
Meters (370)	2,500		176,403 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	241		137,762 47
<b>Total Distribution Plant</b>	<b>9,616</b>	<b>628</b>	<b>3,109,860</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			38,010 48
Structures and Improvements (390)			390,848 49
Office Furniture and Equipment (391)			13,481 50
Computer Equipment (391.1)			51,764 51
Transportation Equipment (392)	10,000		174,946 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			25,869 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	63,600		56
Communication Equipment (397)	19,559		57
Miscellaneous Equipment (398)	3,415		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>384,574</b>	<b>409,514</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,402,650</b>	<b>510,286</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>3,402,650</b>	<b>510,286</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,600 56
Communication Equipment (397)			19,559 57
Miscellaneous Equipment (398)			3,415 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>10,000</b>	<b>0</b>	<b>784,088</b>
<b>Total utility plant in service directly assignable</b>	<b>19,616</b>	<b>628</b>	<b>3,893,948</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>19,616</b>	<b>628</b>	<b>3,893,948</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	44,446	5,321	38
Overhead Conductors and Devices (365)	47,561	4,823	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	46,369	30,470	41
Line Transformers (368)	0		42
Services (369)	23,362	942	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	29,985	15,754	47
<b>Total Distribution Plant</b>	<b>191,723</b>	<b>57,310</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	105	(113)	49,549 38
Overhead Conductors and Devices (365)		(68)	52,316 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	262	(433)	76,144 41
Line Transformers (368)			0 42
Services (369)	183	(14)	24,107 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	59		45,680 47
<b>Total Distribution Plant</b>	<b>609</b>	<b>(628)</b>	<b>247,796</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>191,723</b>	<b>57,310</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>191,723</b>	 <b>57,310</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>609</b>	<b>(628)</b>	<b>247,796</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>609</b>	<b>(628)</b>	<b>247,796</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)	49		0		49	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)					0	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	5				5	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	52	8
<b>Total</b>	<b>63</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>63</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	6,120	Tuesday	01/06/2004	18:00	3,276	1
February	02	6,004	Thursday	01/29/2004	19:00	3,348	2
March	03	5,472	Thursday	03/11/2004	09:00	2,902	3
April	04	4,941	Tuesday	04/13/2004	09:00	2,830	4
May	05	5,641	Thursday	05/20/2004	17:00	2,606	5
June	06	6,697	Wednesday	06/09/2004	17:00	2,873	6
July	07	7,119	Tuesday	07/20/2004	17:00	3,168	7
August	08	6,922	Tuesday	08/03/2004	17:00	2,873	8
September	09	6,589	Thursday	09/02/2004	17:00	2,995	9
October	10	5,004	Wednesday	10/27/2004	17:00	2,657	10
November	11	5,250	Tuesday	11/23/2004	18:00	2,628	11
December	12	6,274	Tuesday	12/21/2004	18:00	3,413	12
Total		72,033				35,569	

**System Name** Sauk City Water & Light

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
15 minutes integrated	Alliant Utilities

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		35,557	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>35,557</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		33,400	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>33,400</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		2,157	27
<b>Total Energy Losses</b>		<b>2,157</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.0663%</b>	29
<b>Total Disposition of Energy</b>		<b>35,557</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	1,440	11,357	1
<b>Total Sales for Residential Sales</b>		<b>1,440</b>	<b>11,357</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	250	6,579	2
LARGE POWER	CP-1	22	6,931	3
LARGE POWER TOD	CP-2	5	8,199	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>277</b>	<b>21,709</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET LIGHTING	MS-1	1	326	5
ATHLETIC FIELD LIGHTING	MS-2	1	8	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>334</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,719</b>	<b>33,400</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		831,445	15,103	<b>846,548</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>831,445</b>	<b>15,103</b>	<b>846,548</b>	
		468,771	12,960	<b>481,731</b>	<b>2</b>
20,703	28,139	416,233	13,491	<b>429,724</b>	<b>3</b>
19,357	22,302	433,529	18,266	<b>451,795</b>	<b>4</b>
<b>40,060</b>	<b>50,441</b>	<b>1,318,533</b>	<b>44,717</b>	<b>1,363,250</b>	
		43,112	536	<b>43,648</b>	<b>5</b>
		513	34	<b>547</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>43,625</b>	<b>570</b>	<b>44,195</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>40,060</b>	<b>50,441</b>	<b>2,193,603</b>	<b>60,390</b>	<b>2,253,993</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Alliant Utilities				1
Point of Delivery		SAUK CITY				2
Type of Power Purchased (firm, dump, etc.)		Firm				3
Voltage at Which Delivered		12.4				4
Point of Metering		Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW		127,483				6
Average load factor		38.2076%				7
Total Cost of Purchased Power		1,646,014				8
Average cost per kWh		0.0463				9
On-Peak Hours (if applicable)		8:00 - 22:00				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,585	1,690			12
	February	1,583	1,764			13
	March	1,470	1,430			14
	April	1,364	1,465			15
	May	1,344	1,262			16
	June	1,465	1,407			17
	July	1,546	1,621			18
	August	1,511	1,361			19
	September	1,523	1,471			20
	October	1,304	1,352			21
	November	1,352	1,275			22
	December	1,631	1,781			23
	Total kWh (000)	17,678	17,879			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Shop				1
Voltage--High Side	12				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	3				4
Total Capacity of Transformers in kVA	3,000				5
Number of Spare Transformers on Hand	0				6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,798	398	27,805	1
Acquired during year	110	10	2,285	2
<b>Total</b>	<b>1,908</b>	<b>408</b>	<b>30,090</b>	<b>3</b>
Retired during year	125	3	138	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,783</b>	<b>405</b>	<b>29,952</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,732	350	26,435	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	51	55	3,517	12
<b>Total end of year</b>	<b>1,783</b>	<b>405</b>	<b>29,952</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	220	146,031	<b>1</b>
Sodium Vapor	250	114	179,975	<b>2</b>
<b>Total</b>		<b>334</b>	<b>326,006</b>	
<b>Ornamental</b>				
NONE		5		<b>3</b>
<b>Total</b>		<b>5</b>	<b>0</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Accounts - 572, 560 and 561 - Labor reallocations were revised in 2004 to better reflect the cost of providing service.

Account 923 - Increase due to legal fees mainly for MISO and ATC issues.

---

### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

Account 390 - Addition for utility's share of the new public works building.

If Adjustments for any account are nonzero, please explain.

The adjustments are to allocate 2003 poles, towers and fixtures, overhead conductors, underground conductors and service retirements between utility financed and contributed plant.

---

### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

The adjustments are to allocate 2003 poles, towers and fixtures, overhead conductors, underground conductors and service retirements between utility financed and contributed plant.

---